

ment of the burden of proof with respect to disputes involving periods before January 1, 1997.

SEC. 1123. TREATMENT OF HOUSING PROVIDED TO EMPLOYEES BY ACADEMIC HEALTH CENTERS.

(a) IN GENERAL.—Paragraph (4) of section 119(d) (relating to lodging furnished by certain educational institutions to employees) is amended to read as follows:

"(4) EDUCATIONAL INSTITUTION, ETC.—For purposes of this subsection—

"(A) IN GENERAL.—The term 'educational institution' means—

"(i) an institution described in section 170(b)(1)(A)(ii) (or an entity organized under State law and composed of public institutions so described); or

"(ii) an academic health center

"(B) ACADEMIC HEALTH CENTER.—For purposes of subparagraph (A) the term 'academic health center' means an entity—

"(i) which is described in section 170(b)(1)(A)(iii)

"(ii) which receives (during the calendar year in which the taxable year of the taxpayer begins) payments under subsection (d)(5)(B) or (h) of section 1886 of the Social Security Act (relating to graduate medical education) and

"(iii) which has as one of its principal purposes or functions the providing and teaching of basic and clinical medical science and research with the entity's own faculty

26 USC 119 note (b) EFFECTIVE DATE.—The amendment made by this section shall apply to taxable years beginning after December 31, 1995.

Subtitle B—Extension of Certain Expiring Provisions

SEC. 1201. WORK OPPORTUNITY TAX CREDIT.

(1) AMOUNT OF CREDIT.—Subsection (a) of section 51 (relating to amount of credit) is amended by striking "40 percent" and insert-

ing "35 percent".

(2)

of section

51 is amended to read as follows:

MEMBERS OF TARGETED GROUPS. ~~—~~ Subsection (d)

"(d) MEMBERS OF TARGETED GROUPS. ~~—~~ For purposes of this subpart ~~—~~

"(1) IN GENERAL. ~~—~~ An individual is a member of a targeted group if such individual is ~~—~~

"(A) a qualified IV-A recipient,

"(B) a qualified veteran.

"(C) a qualified ex-felon,

"(D) a high-risk youth.

"(E) a vocational rehabilitation referral.

"(F) a qualified summer youth employee, or

"(G) a qualified food stamp recipient.

"(2) QUALIFIED IV-A RECIPIENT. ~~—~~

"(A) IN GENERAL. ~~—~~ The term "qualified IV-A recipient" means any individual who is certified by the designated local agency as being a member of a family receiving assist-